

40. (Amended) The sound absorbing structure according to claim 41, wherein a ratio of areas of openings of said holes opened in the surface having said coating film formed thereon is in the range of 1% and 70%.

43. (Amended) A sound insulation cover comprising a sound absorbing member according to claim 41.

49. (Amended) The sound absorbing structure according to claim 34, wherein said holes are holes that penetrate through the porous member, said holes extending through the sound absorbing structure.

50. (Amended) The sound absorbing structure according to claim 34, wherein the sound absorbing structure is without a rear air layer.

REMARKS

Claims 2-4, 6, 7, 9-15, 17-21, 23-27, 29, 30, 32-34, 36, 38-41, 43, 49 and 50 are present in this application. By this Amendment, claims 2-4, 6, 7, 9-11, 14, 15, 17-19, 25, 32-34, 36, 38-40, 43, 49 and 50 have been amended, and claims 1, 8, 31, 37 and 51 have been canceled. Reconsideration in view of the above amendments and the following remarks is respectfully requested.

Entry of this Amendment is proper under 37 C.F.R. §1.116 because the Amendment: (a) places the application in condition for allowance for the reasons discussed herein; (b) does not raise any new issues requiring further search and/or consideration (since the amendments amplify issues previously discussed throughout prosecution and raised by the Examiner in the previous Office Action); (c) does not present any additional claims without canceling the corresponding number of finally-

rejected claims; and (d) places the application in better form for appeal, should an appeal be necessary. Entry of the Amendment is thus respectfully requested.

With reference to the Office Action, in paragraph 6, claims 34 and 41 are indicated as being allowable. By this Amendment, without conceding the rejections over prior art in paragraphs 3-5 of the Office Action, allowable claims 34 and 41 remain as the only independent claims, and the dependent claims have been amended herein to depend either directly or indirectly through either claim 34 or claim 41. A number of minor editorial amendments have also been made. Applicants submit that these dependent claims are allowable at least by virtue of their dependency on an allowable independent claim.

Entry of the Amendment is thus proper under 37 C.F.R. §1.116.

Applicants thus respectfully submit that the rejections are moot. Withdrawal of the rejections is respectfully requested.

In view of the foregoing amendments and remarks, Applicants respectfully submit that the claims are patentable over the art of record and that the application is in condition for allowance. Should the Examiner believe that anything further is desirable in order to place the application in condition for allowance, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number listed below.

Prompt passage to issuance is earnestly solicited.

Attached hereto is a marked-up version of the changes made to the claims by the current amendment. The attached pages are captioned "Version With Markings To Show Changes Made."

Respectfully submitted,

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**VERSION WITH MARKINGS TO SHOW CHANGES MADE
IN THE CLAIMS**

2. (Amended) The sound absorbing structure according to claim [1] 34, wherein said porous member includes a structure formed by mixing open-cells and closed-cells.

3. (Amended) The sound absorbing structure according to claim [1] 34, wherein said through holes and non-through holes have [a] plural types of diameters, shapes of openings, and depths.

4. (Amended) The sound absorbing structure according to claim [1] 34, wherein the coefficient of water absorption of said porous member is in the range between 0.01 g/cm³ and 0.2 g/cm³, and the bulk density before said holes are provided is in the range between 20 kg/m³ and 400 kg/m³.

6. (Amended) The sound absorbing structure according to claim [1] 34, wherein a thickness of said porous member varies according to the position, and at least any one of the diameter, the shape of opening, the depth and the position of said holes of said porous member varies according to the thickness.

7. (Amended) An engine cover comprising a sound absorbing structure according to claim [1] 34.

9. (Amended) The sound absorbing structure according to claim [8] 41, wherein said porous member includes a structure formed by mixing open-cells and closed-cells.

10. (Amended) The sound absorbing structure according to claim [8] 41, wherein said porous members are stacked along at least one interface of the porous members such that either of said porous members is not secured to another porous member.

11. (Amended) The sound absorbing structure according to claim [8] 41, wherein said porous members are stacked along at least one interface of the porous members such that either of said porous members is partially secured to another porous member.

14. (Amended) The sound absorbing structure according to claim [8] 41, wherein the coefficient of water absorption of said porous member is in the range between 0.01 g/cm³ and 0.2 g/cm³.

15. (Amended) The sound absorbing structure according to claim [8] 41, wherein the bulk density of said porous member is in the range between 20 kg/m³ and 400 kg/m³.

17. (Amended) An engine cover for an automobile comprising a sound absorbing structure according to [claims 8] claim 41.

18. (Amended) The engine cover according to claim 17, wherein said sound absorbing structure is secured to a cover body [by] using at least [any] one of [using] pins, covering with a net, and sewing.

19. (Amended) The sound absorbing structure according to claim [1] 34, wherein said holes of porous members are formed as diameter-varied holes, and an area of opening of each said diameter-varied hole formed in the surface opposite to a sound source is largest and the area of opening of each said diameter-varied hole is reduced in a direction of the thickness of said porous member.

25. (Amended) The sound absorbing structure according to claim [8] 41, wherein said porous members [includes a] include plural types of diameter-varied holes, the areas of opening of which are different from one another, and said through holes are positioned coaxially.

32. (Amended) The sound absorbing structure according to claim [31] 34, wherein said porous member includes continued voids.

33. (Amended) The sound absorbing structure according to claim [31] 34, wherein a ratio of areas of openings of said holes opened in the surface having said coating film formed thereon is in the range of 1% and 70%.

34. (Twice Amended) A sound absorbing structure comprising at least one porous member including a plurality of holes, wherein said holes are at least one kind of through holes, that penetrate through the porous member, and/or non-through holes, that extend into but do not penetrate through the porous member, wherein 25%-compressive hardness of said porous member is 0.5 N/cm² or lower, the sound absorbing structure further comprising a coating film formed on at least a surface of said porous member which is opposite to a sound source wherein said holes [penetrates] penetrate said coating film and said porous member, wherein a main component of said porous member is one of urethane foam and a molded fibrous material.

36. (Amended) A sound insulation cover comprising a sound absorbing member according to claim [31] 34.

38. (Amended) The sound absorbing structure according to claim [37] 41, wherein a total area of openings of said holes of said sound absorbing member disposed

nearest the sound source is largest, the total area of openings of said through holes is gradually reduced as the distance from the sound source is increased and said through holes have the same center.

39. (Amended) The sound absorbing structure according to claim [37] 41, wherein said porous member includes continued voids.

40. (Amended) The sound absorbing structure according to claim [37] 41, wherein a ratio of areas of openings of said holes opened in the surface having said coating film formed thereon is in the range of 1% and 70%.

43. (Amended) A sound insulation cover comprising a sound absorbing member according to claim [37] 41.

49. (Amended) The sound absorbing structure according to claim [1] 34, wherein said holes are holes that penetrate through the porous member, said holes extending through the sound absorbing structure.

50. (Amended) The sound absorbing structure according to claim [1] 34, wherein the sound absorbing structure is without a rear air layer.